

## INITIATIVE 188

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 188 to the Legislature is a true and correct copy as it was received by this office.

1       AN ACT Relating to protecting the marine environment and associated  
2 ecosystems through oil spill prevention, the protection, conservation,  
3 and enhancement of marine waters and of salmon habitat, and a ban on  
4 off-shore oil exploration and drilling; amending RCW 88.46.130,  
5 82.23B.020, and 82.23B.030; adding new sections to chapter 90.-- RCW;  
6 adding new sections to chapter 43.21I RCW; adding a new section to  
7 chapter 43.143 RCW; adding new sections to chapter 84.34 RCW; adding a  
8 new section to chapter 90.56 RCW; adding a new chapter to Title 84 RCW;  
9 recodifying RCW 43.21A.705, 43.21A.710, 43.21A.715, and 43.21A.720;  
10 repealing RCW 88.46.920, 88.46.921, 88.46.922, 88.46.923, 88.46.924,  
11 88.46.925, 88.46.926, and 88.46.927; creating new sections; making  
12 appropriations; providing a contingent effective date; and declaring an  
13 emergency.

14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

### 15                   PART I.   DECLARATION OF POLICY

16       NEW SECTION.   **Sec. 1.**   PURPOSES AND GOALS.   (1) The purpose of  
17 chapter . . . , Laws of 1997 (this act) is to protect the health of the

1 state's marine waters and their contribution to economic vitality by  
2 restoring and maintaining:

3 (a) Clean water;

4 (b) Healthy, diverse, and sustainable native fish and wildlife  
5 populations; and

6 (c) Sustainable and safe recreational, commercial, and traditional  
7 uses of the shellfish, fish, wildlife, and scenic resources of the  
8 marine waters of the state for present and future generations of  
9 Washington residents.

10 (2) This purpose shall be achieved by accomplishing the following  
11 goals:

12 (a) Preventing spills of oil and other harmful substances;

13 (b) Protecting and restoring salmon and other fish and wildlife  
14 habitat;

15 (c) Protecting public and ecosystem health from exposure to toxic  
16 and disease-causing contamination in marine waters by controlling  
17 pollution and cleaning up contaminated sediments;

18 (d) Coordinating state and local programs, avoiding duplication,  
19 ensuring that existing laws are carried out, and strengthening a  
20 citizen board to direct and oversee marine waters protection plans and  
21 their implementation; and

22 (e) Banning offshore drilling for oil and gas.

23 NEW SECTION. **Sec. 2.** DEFINITIONS. Unless the context clearly  
24 requires otherwise, the definitions in this section apply throughout  
25 this chapter . . . , Laws of 1997 (this act).

26 (1) "Puget Sound" means all marine waters in Puget Sound, the  
27 marine waters north to the Canadian border, including those portions of  
28 the Straits of Georgia and the Strait of Juan de Fuca south of the  
29 Canadian border extending westerly to Cape Flattery, and the watersheds  
30 flowing into these waters.

31 (2) "Grays Harbor" means all marine waters in Grays Harbor and the  
32 watersheds flowing into Grays Harbor.

33 (3) "Willapa Bay" means all marine waters in Willapa Bay and the  
34 watersheds flowing into Willapa Bay.

35 (4) "Lower Columbia river" means the portion of the Columbia river  
36 downstream from the Bonneville dam, and tributary watersheds within  
37 Washington state flowing into that portion of the Columbia river.

(5) "Marine waters" means all waters of the state under tidal influence, and the watersheds flowing into them, excluding the Columbia river and its watersheds upstream from the Bonneville dam.

## PART II. OIL SPILL PREVENTION

**Sec. 3.** RCW 88.46.130 and 1991 c 200 s 426 are each amended to read as follows:

DISABLED VESSEL EMERGENCY RESPONSE SYSTEM. (1) If the federal government has not established a disabled vessel emergency response system that meets the minimum requirements of subsection (2) of this section, the administrator of the office of marine safety shall establish an emergency response system for the Strait of Juan de Fuca ((shall be established)) by July 1, ((1992)) 1999. In establishing the emergency response system, the administrator shall consider the recommendations of the regional marine safety committees. The administrator shall also consult with the province of British Columbia regarding its participation in the emergency response system.

(2) The emergency response system shall provide timely emergency services to drifting or disabled vessels in the Strait of Juan de Fuca and adjacent coastal waters and be able to gain and maintain control of, and tow to safety, a drifting or disabled vessel of up to two hundred sixty-five thousand deadweight tons in severe winter weather and be able to provide initial oil spill response and fire extinguishing response capabilities.

(3) To implement the emergency response system required under subsection (2) of this section and to fund the capital and operational expenses of this system, the administrator may:

(a) Require by rule that all tank vessels entering the Strait of Juan de Fuca have an emergency response plan that meets the minimum requirements of subsection (2) of this section;

(b) receive and expend any federal funding available for this purpose; and

Participate with the province of British Columbia in providing a joint emergency response system.

**NEW SECTION. Sec. 4.** PRESERVING THE INDEPENDENT MARINE OIL SPILL PREVENTION AGENCY. The following acts or parts of acts are each repealed:

- (1) RCW 88.46.920 and 1991 c 200 s 429;
- (2) RCW 88.46.921 and 1991 c 200 s 430;
- (3) RCW 88.46.922 and 1991 c 200 s 431;
- (4) RCW 88.46.923 and 1991 c 200 s 432;
- (5) RCW 88.46.924 and 1991 c 200 s 433;
- (6) RCW 88.46.925 and 1991 c 200 s 434;
- (7) RCW 88.46.926 and 1991 c 200 s 435; and
- (8) RCW 88.46.927 and 1993 c 281 s 67 & 1991 c 200 s 436.

NEW SECTION. **Sec. 5.** A new section is added to chapter 43.21I RCW to read as follows:

TRANSFERS FROM DEPARTMENT OF ECOLOGY TO OFFICE OF MARINE SAFETY.

(1) All powers, duties, and functions of the department of ecology pertaining to the office of marine safety as it existed December 31, 1995, are transferred to the office of marine safety. All references to the director or the department of ecology in the Revised Code of Washington shall be construed to mean the administrator or the office of marine safety when referring to the functions transferred in this section.

(2)(a) All reports, documents, surveys, books, records, files, papers, or written material in the possession of the department of ecology pertaining to the powers, functions, and duties transferred shall be delivered to the custody of the office of marine safety. All cabinets, furniture, office equipment, motor vehicles, and other tangible property employed by the department of ecology in carrying out the powers, functions, and duties transferred shall be made available to the office of marine safety. All funds, credits, or other assets held in connection with the powers, functions, and duties transferred shall be assigned to the office of marine safety.

(b) Any appropriations made to the department of ecology for carrying out the powers, functions, and duties transferred shall, on the effective date of this section, be transferred and credited to the office of marine safety.

(c) Whenever any question arises as to the transfer of any personnel, funds, books, documents, records, papers, files, equipment, or other tangible property used or held in the exercise of the powers and the performance of the duties and functions transferred, the director of financial management shall make a determination as to the proper allocation and certify the same to the state agencies concerned.

(3) All employees of the department of ecology engaged in performing the powers, functions, and duties transferred are transferred to the jurisdiction of the office of marine safety. All employees classified under chapter 41.06 RCW, the state civil service law, are assigned to the office of marine safety to perform their usual duties upon the same terms as formerly, without any loss of rights, subject to any action that may be appropriate thereafter in accordance with the laws and rules governing state civil service.

(4) All rules and all pending business before the department of ecology pertaining to the powers, functions, and duties transferred shall be continued and acted upon by the office of marine safety. All existing contracts and obligations shall remain in full force and shall be performed by the office of marine safety.

(5) The transfer of the powers, duties, functions, and personnel of the department of ecology shall not affect the validity of any act performed before the effective date of this section.

(6) If apportionments of budgeted funds are required because of the transfers directed by this section, the director of financial management shall certify the apportionments to the agencies affected, the state auditor, and the state treasurer. Each of these shall make the appropriate transfer and adjustments in funds and appropriation accounts and equipment records in accordance with the certification.

(7) Nothing contained in this section may be construed to alter any existing collective bargaining unit or the provisions of any existing collective bargaining agreement until the agreement has expired or until the bargaining unit has been modified by action of the personnel board as provided by law.

NEW SECTION. **Sec. 6.** A new section is added to chapter 43.21I RCW to read as follows:

**ADMINISTRATOR OF MARINE SAFETY.** The executive head and appointing authority of the office shall be the administrator of marine safety. The administrator shall be appointed by, and serve at the pleasure of, the governor. The administrator shall be paid a salary to be fixed by the governor in accordance with RCW 43.03.040.

### **PART III. PERMANENT BAN ON OFF-SHORE DRILLING**

1        NEW SECTION.    **Sec. 7.**    A new section is added to chapter 43.143 RCW  
2 to read as follows:

3        PERMANENT BAN ON OFF-SHORE OIL DRILLING.    There shall be no off-  
4 shore oil drilling, nor any leasing of Washington's tidal or submerged  
5 lands extending from mean high tide seaward twelve miles along the  
6 Washington coast from Cape Flattery south to Cape Disappointment, nor  
7 in Grays Harbor, Willapa Bay, or the Columbia river downstream from the  
8 Longview bridge, for purposes of oil or gas exploration, development,  
9 or production, until after the ability to do so has been submitted to,  
10 and approved by, a vote of the people of this state.

11                    **PART IV.    CITIZEN OVERSIGHT FOR PROTECTION OF MARINE WATERS**

12        NEW SECTION.    **Sec. 8.**    STRENGTHENING THE EXISTING CITIZEN COUNCIL--  
13 SIMPLIFYING LINES OF RESPONSIBILITY AND ENSURING APPROPRIATE  
14 REPRESENTATION.    (1)(a) The powers, duties, and functions of the Puget  
15 Sound action team are transferred to the Puget Sound council, hereby  
16 renamed the marine waters protection council.    All references to the  
17 Puget Sound council and Puget Sound action team or Puget Sound water  
18 quality action team established by chapter 138, Laws of 1996, in the  
19 Revised Code of Washington shall be construed to mean the marine waters  
20 protection council.

21        (b) The membership of the marine waters protection council shall  
22 include all members of the Puget Sound council and four additional  
23 people appointed by the governor to allow for representation from the  
24 general public, commercial and recreational fishing interests, the  
25 shellfish industry, business, agriculture, the environmental community,  
26 Indian tribes, and counties and cities, and to ensure geographic  
27 diversity throughout Puget Sound and coastal communities in southwest  
28 Washington.

29        (c) The governor shall establish an action team of all agency  
30 directors whose agencies are responsible for the implementation of  
31 marine waters protection plans, to propose to the council coordinated  
32 work plans and budgets to fully carry out the Puget Sound management  
33 plan and other marine waters protection plans.    The action team and the  
34 staff established by chapter 138, Laws of 1996, shall implement the  
35 council's decisions and shall assist the council in fulfilling its  
36 functions and responsibilities.    The chair of the council shall be

1 appointed by the governor and shall also serve as the chair of the  
2 action team and the director of the staff.

3 (2) The marine waters protection council is accountable to the  
4 public for restoring and maintaining the health of Washington's marine  
5 waters, and shall prepare a biennial state of the estuaries report  
6 summarizing the results of scientific monitoring, evaluating progress  
7 toward achieving the purposes and goals of chapter ..., Laws of 1997  
8 (this act), and identifying the specific steps necessary to correct  
9 problems and to accelerate progress. These specific steps shall be  
10 reflected in subsequent work plans and budgets.

11 (3) The council shall work with British Columbia and Oregon to  
12 develop and implement cross-border agreements and actions to protect  
13 and restore the health of shared marine waters.

14 (4) In cooperation with local jurisdictions and any existing marine  
15 waters protection efforts, the council shall carry out a marine waters  
16 monitoring program in Grays Harbor, Willapa Bay, and the lower Columbia  
17 river modeled after the Puget Sound ambient monitoring program.

18 NEW SECTION. **Sec. 9.** CARRYING OUT MARINE WATERS PROTECTION PLANS.

19 (1) The Puget Sound management plan and any other marine waters  
20 protection plans approved by the marine waters protection council shall  
21 be carried out and improved as necessary to meet the purposes and goals  
22 of chapter ..., Laws of 1997 (this act). State and local governmental  
23 entities identified in the plans shall carry out the tasks identified  
24 in the plans to the degree funding allows, shall carry out their  
25 activities in a manner consistent with the plans, and shall avoid  
26 actions detrimental to protecting the health of the marine waters of  
27 the state. To the greatest extent possible, the Puget Sound management  
28 plan and any other approved marine waters protection plans shall:

29 (a) Be incorporated by the department of ecology into the state  
30 coastal zone management program; and

31 (b) Be incorporated by local governments in comprehensive plans and  
32 development regulations adopted under chapter 36.70A RCW, in a format  
33 the local government deems appropriate.

34 (2) Local communities in areas other than Puget Sound may develop  
35 marine waters protection plans. Local governments in the Grays Harbor,  
36 Willapa Bay, and lower Columbia watersheds are eligible for technical  
37 assistance, grants, and other assistance from the marine waters

1 protection council to develop and carry out marine waters protection  
2 plans when:

3 (a) Local governments work with interested citizens, affected  
4 businesses and industries, other local associations, and tribal  
5 governments to develop marine waters protection plans;

6 (b) Existing local water quality and land use plans and programs  
7 are included in or coordinated with the marine waters planning and  
8 implementation effort in order to avoid duplication; and

9 (c) Plans meet the guidelines established by the council to achieve  
10 the purposes and goals of chapter ..., Laws of 1997 (this act).

11 (3) Any governmental entity located in an area that has a marine  
12 waters protection plan may request assistance from the council to  
13 improve coordination, resolve disputes among agencies, or review agency  
14 action or lack of action regarding implementing the plan or other  
15 activities affecting the health of marine waters.

## 16 **PART V. SALMON HABITAT PROTECTION, CONSERVATION, AND ENHANCEMENT**

17 NEW SECTION. **Sec. 10.** A new section is added to chapter 84.34 RCW  
18 to read as follows:

19 PROPERTY TAX CREDIT WITH SALMON HABITAT COMPONENT. (1) The county  
20 legislative authority for each county bordering on Puget Sound shall  
21 adopt by January 1, 2000, an open space plan and public benefit rating  
22 system program component under RCW 84.34.055 that will provide for  
23 salmon habitat protection, conservation, and enhancement.

24 (2) Unless it specifically decides to the contrary, the county  
25 legislative authority for each county bordering on marine waters as  
26 defined in section 2 of this act shall adopt by January 1, 2000, an  
27 open space plan and salmon habitat program components as provided for  
28 in subsection (1) of this section.

29 (3) The legislative authorities of all other counties may adopt  
30 open space plans and salmon habitat program components as provided for  
31 in subsection (1) of this section.

32 NEW SECTION. **Sec. 11.** A new section is added to chapter 84.34 RCW  
33 to read as follows:

34 OPEN SPACE SHALL INCLUDE SALMON HABITAT. "Open space land" as it  
35 is used in this chapter specifically includes salmon habitat.

1        NEW SECTION.    **Sec. 12.**    PROPERTY TAX CREDIT FOR SALMON HABITAT  
2    ENHANCEMENT PROGRAM TO BE ADMINISTERED BY CONSERVATION DISTRICTS.

3    (1)(a) Cooperative partnerships formed by governmental agencies and  
4    private landowners can provide needed improvement to and restoration of  
5    streams, rivers, and riparian areas;

6        (b) Improving and restoring the habitat of streams, rivers, and  
7    riparian areas will:

8        (i) Benefit the aquatic and wildlife species in the state;

9        (ii) Improve water quality for all water resource users;

10       (iii) Reduce damage to property that often accompanies flooding;  
11    and

12       (iv) Potentially improve the availability of water for all users;  
13    and

14       (c) Some salmonid stocks within the state of Washington have  
15    declined at an accelerated rate during the past few years and improving  
16    and restoring the habitat of streams, rivers, and riparian areas upon  
17    which spawning salmonid stocks depend for survival will help to reverse  
18    this decline.

19       (2) It is the intent of chapter ..., Laws of 1997 (this act) that  
20    a program be created to improve and restore the habitat of aquatic and  
21    wildlife species of streams, rivers, and riparian areas located on  
22    privately owned land and that owners of land abutting streams and  
23    rivers be allowed a credit against the state portion of property taxes  
24    levied on such land for expenditures made to improve, restore, rebuild,  
25    or rehabilitate the habitat of streams, rivers, and riparian areas.

26       (3) The Washington state conservation commission, consistent with  
27    recommendations received from the department of fish and wildlife, and  
28    after consultation with the department of revenue shall establish:

29       (a) The categories of improvements or restorations to the habitat  
30    of streams, rivers, and riparian areas that will qualify for the  
31    property tax credit under this section, which shall at a minimum  
32    include the practices listed in the 1995 Fish and Wildlife Priority  
33    Habitat management Recommendations: RIPARIAN; and the categories of  
34    land abutting a stream, river, or riparian area that will qualify an  
35    owner of land for the property tax credit under this section, which  
36    shall at a minimum include:

37       (i) Land bordering streams that are critical to the recovery of  
38    anadromous fishery stocks listed as "critical" or "depressed" in the  
39    1992 Washington State Salmon and Steelhead Stock Inventory published by

1 the department of fisheries, the department of wildlife, and the  
2 Western Washington Treaty of Indian Tribes in March 1993; and

3 (ii) Land within a water shed that is listed as a priority in the  
4 Preliminary Priority Watersheds for Restoration and Conservation of  
5 Fish and Wildlife published by the Washington department of fish and  
6 wildlife and the department of natural resources in February 1995; and

7 (b) The methods by which a conservation district will develop and  
8 approve a conservation district management plan, in conjunction with  
9 owners of land abutting streams, rivers, or riparian areas, to improve  
10 or restore the stream, river, or riparian areas within the conservation  
11 district; and

12 (c) The methods by which conservation districts will provide a land  
13 owner with certification that they have made the necessary improvements  
14 and they are eligible to receive the property tax credit.

15 (d) The certification provided the landowner by the conservation  
16 district will be processed, and be applied as a monetary payment of the  
17 landowner's property taxes.

18 (4) If, after considering the recommendations of the department of  
19 fish and wildlife and the department of revenue, the Washington  
20 conservation commission determines that implementing legislation is  
21 desirable or necessary, they may delay the adoption of the rules  
22 required by subsection (3) for a period of not more than nine months,  
23 and submit to the intervening legislature proposed implementing  
24 legislation.

25 (a) The total amount of credits to be allowed for the purposes of  
26 this section shall not exceed three million dollars for the first  
27 fiscal year after the effective date of the legislation adopted under  
28 subsection (3) of this section, six million dollars for the following  
29 fiscal year, and twelve million dollars for each fiscal year  
30 thereafter; and

31 (b) The conservation commission shall keep current the total dollar  
32 amount of credits approved by local conservation districts for  
33 submission to county treasurers and shall suspend issuance of property  
34 tax credits when the annual limits are reached.

35 (5) Any portion of the state levy reduced as a result of this  
36 section shall be made whole from other state revenues. This section  
37 shall not result in the reduction in any manner of the amount of the  
38 state school levy for support of the common schools.



1 All references to the oil spill administration account in the Revised  
2 Code of Washington shall be construed to mean the oil spill prevention  
3 account.

4 **Sec. 15.** RCW 82.23B.020 and 1995 c 399 s 214 are each amended to  
5 read as follows:

6 OIL SPILL PREVENTION AND RESPONSE TAXES. (1) An oil spill response  
7 tax is imposed on the privilege of receiving crude oil or petroleum  
8 products at a facility as defined in RCW 88.46.010 from a pipeline or  
9 at a marine terminal within this state from a waterborne vessel or  
10 barge operating on the navigable waters of this state. The tax imposed  
11 in this section is levied upon the owner of the crude oil or petroleum  
12 products immediately after receipt of the same into the storage tanks  
13 of a facility from a pipeline or of a marine terminal from a waterborne  
14 vessel or barge at the rate of ((two)) one-half of one cent((s)) per  
15 barrel of crude oil or petroleum product received.

16 (2) In addition to the tax imposed in subsection (1) of this  
17 section, an oil spill ((administration)) prevention tax is imposed on  
18 the privilege of receiving crude oil or petroleum products at a  
19 facility as defined in RCW 88.46.010 from a pipeline or at a marine  
20 terminal within this state from a waterborne vessel or barge operating  
21 on the navigable waters of this state. The tax imposed in this section  
22 is levied upon the owner of the crude oil or petroleum products  
23 immediately after receipt of the same into the storage tanks of a  
24 facility from a pipeline or of a marine terminal from a waterborne  
25 vessel or barge at the rate of not less than three cents and not more  
26 than six and one-half cents per barrel of crude oil or petroleum  
27 product, which rate shall be established by the department prior to  
28 each fiscal year at a level projected by the department to be  
29 sufficient to result in the deposit of six million dollars, adjusted  
30 for inflation, into the oil spill prevention account which shall be  
31 available for expenditure during the next ensuing fiscal year. If the  
32 amount of revenue actually deposited in the oil spill prevention  
33 account is less than the amount projected, an amount equal to the  
34 difference between the amount projected and the amount received shall  
35 be transferred by the state treasurer from the oil spill response  
36 account to the oil spill prevention account. Revenue received in  
37 excess of the amount projected by the department shall be deposited in  
38 the oil spill response account.

1 (3) The taxes imposed by this chapter shall be collected by the  
2 facility, or marine terminal operator from the taxpayer. If any person  
3 charged with collecting the taxes fails to bill the taxpayer for the  
4 taxes, or in the alternative has not notified the taxpayer in writing  
5 of the imposition of the taxes, or having collected the taxes, fails to  
6 pay them to the department in the manner prescribed by this chapter,  
7 whether such failure is the result of the person's own acts or the  
8 result of acts or conditions beyond the person's control, he or she  
9 shall, nevertheless, be personally liable to the state for the amount  
10 of the taxes. Payment of the taxes by the owner to a facility, or  
11 marine terminal operator shall relieve the owner from further liability  
12 for the taxes.

13 (4) Taxes collected under this chapter shall be held in trust until  
14 paid to the department. Any person collecting the taxes who  
15 appropriates or converts the taxes collected shall be guilty of a gross  
16 misdemeanor if the money required to be collected is not available for  
17 payment on the date payment is due. The taxes required by this chapter  
18 to be collected shall be stated separately from other charges made by  
19 the facility, or marine terminal operator in any invoice or other  
20 statement of account provided to the taxpayer.

21 (5) If a taxpayer fails to pay the taxes imposed by this chapter to  
22 the person charged with collection of the taxes and the person charged  
23 with collection fails to pay the taxes to the department, the  
24 department may, in its discretion, proceed directly against the  
25 taxpayer for collection of the taxes.

26 (6) The taxes shall be due from the facility, or marine terminal  
27 operator, along with reports and returns on forms prescribed by the  
28 department, within twenty-five days after the end of the month in which  
29 the taxable activity occurs.

30 (7) The amount of taxes, until paid by the taxpayer to the  
31 facility, or marine terminal operator or to the department, shall  
32 constitute a debt from the taxpayer to the facility, or marine terminal  
33 operator. Any person required to collect the taxes under this chapter  
34 who, with intent to violate the provisions of this chapter, fails or  
35 refuses to do so as required and any taxpayer who refuses to pay any  
36 taxes due under this chapter, shall be guilty of a misdemeanor as  
37 provided in chapter 9A.20 RCW.

38 (8) Upon prior approval of the department, the taxpayer may pay the  
39 taxes imposed by this chapter directly to the department. The

1 department shall give its approval for direct payment under this  
2 section whenever it appears, in the department's judgment, that direct  
3 payment will enhance the administration of the taxes imposed under this  
4 chapter. The department shall provide by rule for the issuance of a  
5 direct payment certificate to any taxpayer qualifying for direct  
6 payment of the taxes. Good faith acceptance of a direct payment  
7 certificate by a facility, or terminal operator shall relieve the  
8 facility, or marine terminal operator from any liability for the  
9 collection or payment of the taxes imposed under this chapter.

10 (9) All receipts from the tax imposed in subsection (1) of this  
11 section shall be deposited into the state oil spill response account.  
12 All receipts from the tax imposed in subsection (2) of this section  
13 shall be deposited into the oil spill ((administration)) prevention  
14 account.

15 (10) Within forty-five days after the end of each calendar quarter,  
16 the office of financial management shall determine the balance of the  
17 oil spill response account as of the last day of that calendar quarter.  
18 Balance determinations by the office of financial management under this  
19 section are final and shall not be used to challenge the validity of  
20 any tax imposed under this chapter. The office of financial management  
21 shall promptly notify the departments of revenue and ecology and the  
22 office marine safety of the account balance once a determination is  
23 made. For each subsequent calendar quarter, the tax imposed by  
24 subsection (1) of this section shall be imposed during the entire  
25 calendar quarter unless:

26 (a) Tax was imposed under subsection (1) of this section during the  
27 immediately preceding calendar quarter, and the most recent quarterly  
28 balance is more than twenty-five million dollars; or

29 (b) Tax was not imposed under subsection (1) of this section during  
30 the immediately preceding calendar quarter, and the most recent  
31 quarterly balance is more than fifteen million dollars.

32 ((~~(11) The office of marine safety, the department of revenue, and~~  
33 ~~the department of community, trade, and economic development shall~~  
34 ~~study tax credits for taxpayers employing vessels with the best~~  
35 ~~achievable technology and the best available protection to reduce the~~  
36 ~~risk of oil spills to the navigable waters of the state and submit the~~  
37 ~~study to the appropriate standing committees of the legislature by~~  
38 ~~December 1, 1992.~~))

1       **Sec. 16.** RCW 82.23B.030 and 1992 c 73 s 9 are each amended to read  
2 as follows:

3       APPLICABILITY OF OIL SPILL PREVENTION AND RESPONSE TAXES. The  
4 taxes imposed under this chapter shall only apply to the first receipt  
5 of crude oil or petroleum products at a facility as defined in RCW  
6 88.46.010 or marine terminal in this state and not to the later  
7 transporting and subsequent receipt of the same oil or petroleum  
8 product, whether in the form originally received at a facility or  
9 marine terminal in this state or after refining or other processing.

10                               **PART VII. MISCELLANEOUS**

11       NEW SECTION. **Sec. 17.** SHORT TITLE. This act shall be known and  
12 cited as the marine waters and salmon habitat protection act.

13       NEW SECTION. **Sec. 18.** PART HEADINGS AND CAPTIONS NOT LAW. Part  
14 headings and captions used in this act do not constitute any part of  
15 the law.

16       NEW SECTION. **Sec. 19.** CONSTRUCTION. The provisions of this act  
17 are to be liberally construed to protect the marine environment and to  
18 effectuate the policies and purposes of this act. In the event of  
19 conflict between the provisions of this act and any other act, the  
20 provisions of this act shall govern.

21       NEW SECTION. **Sec. 20.** RCW 43.21A.705, 43.21A.710, 43.21A.715, and  
22 43.21A.720 are each recodified in chapter 43.21I RCW.

23       NEW SECTION. **Sec. 21.** Sections 1, 2, 9 through 11, and 15 of this  
24 act shall be added to the chapter in Title 90 RCW created by section  
25 16, chapter 138, Laws of 1996.

26       NEW SECTION. **Sec. 22.** Section 14 of this act shall constitute a  
27 new chapter in Title 84 RCW.

28       NEW SECTION. **Sec. 23.** EFFECTIVE DATE. If this act is passed by  
29 the legislature by June 30, 1997, this act is necessary for the  
30 immediate preservation of the public peace, health, or safety, or

1 support of the state government and its existing public institutions,  
2 and takes effect July 1, 1997.

3 NEW SECTION. **Sec. 24.** SEVERABILITY. If any provision of this act  
4 or its application to any person or circumstance is held invalid, the  
5 remainder of the act or the application of the provision to other  
6 persons or circumstances is not affected.

--- END ---